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Docket No.: G0126.0206
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Satoshi Hasegawa *et al.*

Application No.: 09/898,639

Confirmation No.: 9675

Filed: July 3, 2001

Art Unit: 2654

For: AUDIO ENCODER AND PSYCHOACOUSTIC
ANALYZING METHOD THEREFOR

Examiner: A. K. Azad

RESPONSE TO FIRST OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated January 30, 2006, finally rejecting claims 1-12, please reconsider the above-identified U.S. patent application as follows:

Remarks/Arguments begin on page 3 of this paper.

FEE CALCULATION

Any additional fee required has been calculated as follows:

	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	Additional Fee
Total	12	- 20 =		X	
Independent	3	- 3* =		X	
First presentation of Multiple Dependent Claim(s)					(\$300.00)
					TOTAL 0.00

*not less than 20 ** not less than 3

No additional fee is required.

In the event a fee is required or if any additional fee during the prosecution of this application is not paid, the Patent Office is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 50-2215.

CONTINGENT EXTENSION REQUEST

If this communication is filed after the shortened statutory time period had elapsed and no separate Petition is enclosed, the Commissioner of Patents and Trademarks is petitioned, under 37 CFR 1.136(a), to extend the time for filing a response to the outstanding Office Action by the number of months which will avoid abandonment under 37 CFR 1.135. The fee under 37 CFR 1.17 should be charged to our Deposit Account No. 50-2215.